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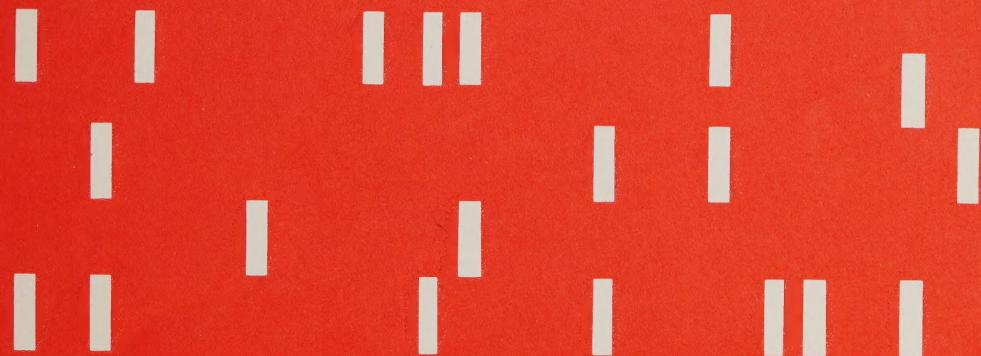
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DOING BUSINESS IN CANADA



THE BUSINESS ENVIRONMENT





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DOING BUSINESS IN CANADA

THE BUSINESS ENVIRONMENT

Prepared by
Office of Information and Public Relations
Department of Industry, Trade and Commerce
Ottawa, Canada
K1A 0H5



FOREWORD

While this booklet may be considered as a very brief introduction to the subject of carrying on business in Canada, it also represents the first chapter in a series of publications entitled "Doing Business in Canada", prepared by the Department of Industry, Trade and Commerce, Ottawa, Canada.

The topics covered in this and other chapters in the series are intended mainly as outlines of basic government legislation and regulations affecting the conduct of business in Canada. In order to maintain the accuracy and currency of the series as a whole, each chapter is presented separately under the following titles:

- Doing Business in Canada —
- Forms of Business Organization
- Canadian Customs Duties
- Taxation — Income, Business, Property
- Taxation — Sales, Excise, Commodity
- Labour Legislation
- Construction and Equipment Standards
- Federal Incentives to Industry
- Patents, Trade Marks, Industrial Designs and Copyrights
- Tariff Preferences for Canadian Goods Abroad

Also Available:

- Financing Canadian Industries

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Date of Revision — September, 1975

SETTING UP A BUSINESS IN CANADA

As in the past, Canada needs a great deal of foreign investment to ensure further development of the Canadian economy. Therefore, the Canadian government continues to welcome investment from abroad.

However, foreign businessmen wishing to set up operations in Canada should be aware of the provisions of the Foreign Investment Review Act. The Act requires the Canadian government to review the following types of investment to ensure that they offer significant benefit to Canada:

1. the acquisition of control of a Canadian business enterprise by a foreign business or individual;
2. the establishment of a new business in Canada by foreign persons who do not already have an existing business in Canada; and
3. the establishment of a new business in Canada by foreign persons who have an existing business in Canada, if the new business is unrelated to the existing business.

Guidelines have been issued by the government which present a broad definition of

relatedness. This ensures that there will be no interference with investment for the maintenance and expansion of ongoing business activities of foreign companies once they are established in Canada.

In determining whether an investment offers significant benefit to Canada, the government considers its effect on such factors as employment, resource processing, utilization of goods and services produced in Canada, exports, competition, Canadian participation, productivity, industrial efficiency, technological development, and product innovation and variety. It also considers the compatibility of the investment with national, industrial and economic policies.

It is important to stress that the purpose of the Foreign Investment Review Act is not to block or to discourage foreign investment from any source, but rather to ensure that such investment is of significant benefit to Canada. Additional information concerning this Act is available from the Foreign Investment Review Agency, 300 Slater Street, Ottawa, Canada K1P 6A6.

CARRYING ON BUSINESS

A foreign company is required to register or take out a licence in the province in which it "carries on business" and, usually, to record a power of attorney, empowering a resident of such province to carry out contracts and accept service of process in all suits and proceedings by or against the firm within the province. In addition, foreign companies operating in Canada are required to abide by legislation and regulations of general application, or of particular application to the type of business endeavour in which they are engaged. Regulations respecting import documentation, accounting records, business licences, etc., affect branch, subsidiary, and domestic concerns in exactly the same manner.

Incorporation in Canada can be undertaken under federal or provincial legislation. If a subsidiary is incorporated federally, the "head of-

ice" must be located some place in Canada, and if incorporated provincially, the "head office" must normally be located in the province of incorporation.

While there is no specific provision in Canadian law requiring foreign principals to arrange Canadian participation, a taxation incentive measure is available to manufacturing and processing enterprises having a degree of Canadian ownership. This measure is not regulatory in nature and in no way constitutes a control over foreign participation in the Canadian market. Since it is basically an "incentive", an outline of this measure is contained in the "Federal Incentives to Industry" chapter of this series. The Foreign Investment Review Act also encourages foreign firms to offer participation to Canadians both as shareholders and as members of their boards of management.

LICENSING, JOINT VENTURE ARRANGEMENTS

The federal government, in co-operation with the provincial governments of Canada, encourages the participation of foreign interests in the development of the Canadian manufacturing sector through licensing, joint venture and similar arrangements.

For a variety of reasons, many foreign companies are not in a position to establish their own production facilities in Canada. In such circumstances it is advantageous to utilize existing Canadian production and distribution facilities to ensure the optimum share of this growing market. This can be achieved through a licensing or joint venture arrangement between two interested companies. In such cases, the Canadian manufacturer usually receives an exclusive licence for Canada along with technical assistance and patent protection. In some cases, the foreign firm may prefer to have its products manufactured under contract in Canada whereby a Canadian firm is engaged to manufacture the products and the foreign firm organizes their distribution and sale in Canada through its own or separate facilities. In these cases, mutual gains can result with a minimum of capital investment on the part of the foreign company.

Foreign manufacturers interested in having their products manufactured in Canada under licence or other arrangement should submit their proposals to the nearest Canadian Government Trade Commissioner office or to the

Industrial and Trade Enquiries Division, Department of Industry, Trade and Commerce, Ottawa. Details should be provided as to the nature of the product in question, its commercial acceptability and the financial arrangement desired. The federal Department of Industry, Trade and Commerce will contact Canadian manufacturers directly or provide nationwide publicity in its New Products Bulletin. In these arrangements, patent protection in Canada is particularly important. Without a patent, Canadian manufacturers are not likely to be interested in the offer since they have no protection against others who may manufacture the article, either by copying it directly or by resorting to foreign patent literature for information needed to produce it in this country.

Canada welcomes the participation of foreign manufacturers in its market through licensing, joint ventures and contract arrangements with existing Canadian firms. The treatment afforded foreign direct investments in this country supports this fact. There are no restrictions on the movement of funds into or out of the country. Banks, corporations and individuals are free to deal in or hold foreign funds or to arrange payments in any currency they choose. An investor is free to liquidate his Canadian investment at any time and transfer the proceeds from Canada in whatever currency desired. During the life of the investment, profits, dividends and royalties may be remitted at will.

INCIDENCE OF TAXATION

The application of Canadian income tax to non-residents depends on whether or not they are considered as "carrying on business" in Canada.

Section 253 of the Income Tax Act sets out certain activities which are deemed to be "carrying on business" in this country and, accordingly, profits derived from "business", as expanded by that provision, are liable to Canadian income tax. The application of Canadian income tax to non-residents may be modified by the tax agreements between Canada and several countries. Canada has concluded comprehensive income tax agreements with the following countries: Australia, Britain, Denmark, the Federal Republic of Germany, Finland, France, Ireland, Japan, Netherlands, New Zealand, Norway, Sweden, the Republic of South Africa, Trinidad and Tobago and the United States of America. Principals of these countries are not

normally subject to Canadian income tax, providing they do not have a "permanent establishment" or operate through a Canadian subsidiary.

Whether a business in Canada is in the form of an incorporated (under Canadian law) subsidiary of a foreign parent or whether it is a branch (not separately incorporated in Canada) of a foreign company, it becomes liable to registration or licensing requirements in the same manner as a domestic company, and Canadian income tax is payable at normal corporate rates. In the case of a Canadian subsidiary, there is also provision for a withholding tax on dividends remitted to its non-resident parent. In the case of a Canadian branch of a foreign company, there is provision for an additional tax (usually referred to as a "branch tax") which replaces, in effect, the withholding tax on dividends of a subsidiary.

Doing business through manufacturers' agents, distributors, or others who purchase outright and sell in their own names would not involve liability to Canadian income tax for a foreign principal. Similarly, such operation would not require a foreign company to register under provincial law. In most cases, non-resident salesmen are not required to register under provincial law. Sales by foreign prin-

pals to Canadian customers made solely through correspondence is not considered to be "carrying on business" in Canada and, therefore, would not be subject to income tax.

Further details pertaining to taxation in Canada are contained in the chapters "Taxation — Income, Business, Property" and "Taxation — Sales, Excise, Commodity" from this series.

INCIDENCE OF CUSTOMS DUTIES

In the process of establishing a new industry or expanding existing facilities, it is often necessary to import production machinery, materials and other articles. Such importations are subject to the regular provisions of Canadian customs legislation. No duty concessions or relief by way of drawback or refund is extended strictly on the basis that a firm is becoming established or expanding its operation in this country. However, certain tariff items permit entry of articles such as machinery and production components at preferred rates of duty, or subject to drawback of duty, when imported for specific purposes. Also, the Machinery Program administered by the Department of Industry, Trade and Commerce, provides that articles classified under tariff item 42700-1 (which covers the majority of machinery and equipment used by secondary industry) may be eligible for a remission of duty when the machinery being imported is not available from production in Canada.

In addition to rates of duties applicable to imported articles, the appraised value against which duty is levied is also of primary importance. Imported materials and components for manufacturing purposes in Canada are appraised at values reflecting comparable open market values in the country of export. While no appreciable saving on valuation exists when articles are imported for mere assembly in

Canada, the saving may be substantial when a reasonable Canadian material content is incorporated into the product completed in Canada.

With regard to importations of used machinery and equipment, these are subject to the same duty treatment as if imported in new condition, except that the duty is normally applied on a lower value than would be the case for new machinery. Production equipment of a personal nature imported by immigrants upon their arrival here can be permitted duty free entry.

Samples are subject to ordinary duty and taxes unless accompanying a non-resident salesman when imported on a temporary basis for use in taking orders and not for resale. The importer or salesman is required to deposit an amount equal to the duty and taxes ordinarily payable, which is refundable upon exportation of the samples under Customs supervision within six months of importation. Samples imported for performance demonstrations must be re-exported within 60 days. Samples with commercial value that are mailed to Canada are dutiable at the same rates as commercial shipments.

Additional information on this subject is contained in the "Canadian Customs Duties" chapter from this series.

FINANCING

Financing facilities in Canada have been developed to keep pace with the maturing industrial complex of the economy. The scope of activities of Canadian financial institutions is both varied and flexible, whether in the field of working capital financing or long-term investments.

The 10 chartered commercial banks in Canada are primarily in the field of short and medium-term financing for industrial and

commercial purposes. Normally, bank loans are granted for working capital requirements. The role of the commercial bank is complemented by a growing number of other institutions in the financial field. Loan, insurance, trust and mortgage companies, including private institutions specially created to participate in the development of industry, are increasingly active in meeting the need for long-term loans and

equity participation in new and existing industrial and commercial ventures.

While the federal government is not normally engaged in rendering financial assistance to new or existing industry, it is prepared to assist through the medium of loan capital where required financing is not available from other sources on reasonable terms and conditions. The Federal Business Development Bank, an agency of the federal government, can provide financial assistance for the expansion and modernization of Canadian businesses. F.B.D.B. financing usually takes the form of a term loan for purposes of acquiring land and buildings or machinery and equipment. The Head Office of the Federal Business Development Bank is located at 234 Wellington Street, Ottawa, Canada.

Regional Offices of the Bank are maintained throughout Canada.

Most of the provincial governments in Canada have also established agencies to assist in the financing of industrial and commercial projects which are deemed beneficial to their respective economies. Financial assistance, in various forms, can be extended through these agencies for purposes of expanding existing facilities or for the establishment of a new operation.

A more comprehensive outline of financial facilities provided by government and private sources is contained in the publication "Financing Canadian Industries" available from the Department of Industry, Trade and Commerce, Ottawa.

IMMIGRATION

Under Canada's immigration laws, immigrants are accepted from all parts of the world, without regard to their race, religion or nationality. In particular, Canada welcomes permanent settlers who have the necessary know-how and capital to establish themselves in business or agriculture, provided they can meet the normal Canadian immigration requirements respecting good health, good character, etc. Information respecting the formal procedures to follow and any examinations required in individual cases should be obtained, before making final arrangements for the journey to Canada, from the nearest Canadian Immigration Office at the address shown in Appendix "A". Any person in doubt as to the office nearest his place of residence may address his enquiry to the Canada Immigration Division, Department of Manpower and Immigration, Ottawa, Canada, for redirection.

Canada also welcomes bona fide businessmen seeking to enter the country on a temporary basis to contact or transact business with Canadian businessmen. While formalities are kept to a minimum, visas may be required and, as above, enquiries should be made well in advance of the proposed visit.

There are special procedures to be followed in connection with the entry of 'non-immigrant' workers, either as individuals or in groups. Companies proposing to operate in Canada for only a short period of time, or to engage in one project only, may find it desirable to bring their key personnel with them. However, the entry of these 'non-immigrant' workers is subject to prior approval in all instances. In the case of both individuals and groups, an application should be submitted to the nearest Canadian Manpower and Immigration Office, as shown in Appendix "A". Should businessmen actually be in Canada when they wish to initiate enquiries they can do so at the nearest Manpower and Immigration office in Canada. The application for entry should be accompanied by information concerning the nature of the project, number of personnel that will enter, their length of service with the company, duties to be performed, anticipated date and point of entry into Canada, and length of stay involved. It is particularly important to give full details regarding individuals who are not citizens of their country of residence and to present evidence of their readmissibility into that country.

ASSISTANCE AVAILABLE TO INDUSTRY

The importance of industrialization to Canada's overall economic growth is well recognized by

the three levels of government — federal, provincial and municipal. To promote new and

continued industrialization of various sections of Canada, these three levels of government provide special agencies to assist and advise the businessman. Banks, power companies, railways and other private organizations are also very active in the field of industrial development, and constitute an effective organizational network devoted to the problems of the industrialist.

Federal Assistance

To assist the businessman who is seriously interested in producing in Canada, the federal government provides many useful services through its various departments and agencies.

The Department of Industry, Trade and Commerce constitutes the focal point of federal government assistance to manufacturing and processing enterprises through its own facilities and through its contacts with all other federal and provincial departments and agencies.

Of the many facilities provided by the Department of Industry, Trade and Commerce in co-operation with its trade representatives abroad, the following are possibly the most important:

- Information on establishing a plant or locating sources of supply.
- Statistical and market data on Canadian production, imports and exports.
- Special import studies of individual products normally grouped under general classifications.
- Introductions to Canadian firms looking for new products to manufacture under licence, contract, or other arrangement.
- Advice and guidance on laws, regulations and other matters pertaining to the establishment and conduct of business in Canada.
- Introductions to associations, government agencies, provincial governments and municipal industrial commissioners.
- Location of sources of specialized and technical data.

Briefly, the Department of Industry, Trade and Commerce is prepared to provide essential data, information, advice and introductions which would otherwise necessitate a multiplicity of sources. The Trade Commissioner in your area and the Department of Industry, Trade and Commerce, Ottawa, welcome your enquiries. Addresses of Canadian trade offices abroad are listed in Appendix "B".

Provincial Assistance

All 10 provincial governments of Canada play a vitally important role in the encouragement of industrial development in this country. Since each province can concentrate its activities on a particular geographic area, it can provide detailed data and guidance which might otherwise not be available to the interested businessman.

To carry out its specialized work, each province has established its own department or agency. These offices can provide information and advice concerning a particular problem or proposal. For example, detailed reports can be prepared on such subjects as sources of raw materials, power and fuel costs, labour availability, hours of work and wage rates, water and sewer facilities, transportation services and potential markets for your product. Tours of selected locations, available plant sites and existing plants for sale or lease can be arranged.

To assist domestic firms interested in obtaining licensing opportunities from abroad and to provide guidance to foreign businessmen interested in producing or investing in Canada, the provinces have established offices or arranged for representation in several of the larger cities in both the United States and Europe.

To supplement the service and planning aspects of their work, several of the provinces have established agencies, or have enacted legislation, under which financial assistance, in various forms, can be extended for purposes of expanding existing facilities and establishing new operations.

The provincial governments, keenly aware of their facilities and resources, would be pleased to introduce you to their market and its respective advantages, and to provide you with any assistance you may need in developing your plans for producing in Canada. The address of each provincial department concerned with industrial development is listed in Appendix "D".

Municipal Assistance

In most cases, choice of a location involves choosing a municipality. Most municipalities in Canada are actively engaged in attracting new industries to their areas and in assisting established firms with their expansion plans. Many towns and cities have appointed special representatives or officials to look after matters of industrial development including industrial planning and active promotion of the facilities they can offer. Most centres and municipalities have detailed surveys of their industrial facilities, such as power supply, water supply,

sewers, roads, industrial sites, available plant space, etc.

Certain municipalities, either on their own or through private civic groups, can provide assistance such as erecting buildings for lease or arranging that such premises be built on demand.

In view of the great number of municipalities and towns in Canada with equally excellent facilities, and in view of the close connection with their respective provincial governments, it is advisable for the businessman to consult with provincial agencies in the field of industrial development in order to determine the most suitable centres.

Other Sources of Assistance

Any outline of assistance to industry would be incomplete without the mention of non-

governmental sources of guidance and information. These agencies are numerous and varied; therefore, it is impossible to give details of each in a publication of this sort.

The range of public and private bodies actively promoting industrial expansion in Canada includes the chartered banks, power companies, railway companies, industry associations, private research organizations, and business consultants. By virtue of their specialized interest in the establishment and expansion of secondary industry, these organizations complement the efforts of the federal and provincial governments. Many have permanent representatives in the major manufacturing areas abroad.

Addresses of chartered banks are listed in Appendix "E", and railways in Appendix "F".

SUPPLEMENTARY INFORMATION

Many of the topics referred to in this publication, such as taxation, customs duties and financing are outlined in greater detail in separate chapters of this series available from the

Department of Industry, Trade and Commerce, Ottawa, or through the Canadian trade representative in your area.

APPENDIX "A"

CANADA MANPOWER AND IMMIGRATION OFFICES ABROAD

Country and Address	Country and Address
ARGENTINA Canadian Embassy Manpower and Immigration Section Suipacha 1111 Casilla de Correo 1598 Buenos Aires	COLOMBIA Canadian Embassy Manpower and Immigration Section Apartado Aéreo 052978 Bogota 2
AUSTRALIA Canadian Consulate General Manpower and Immigration Section Penfold House, 4th Floor 88 Pitt Street Sydney 2000, N.S.W.	DENMARK Canadian Embassy Manpower and Immigration Section 2 Princesse Maries Allé D-1908 Copenhagen V
AUSTRIA Canadian Embassy Manpower and Immigration Section Dr. Karl Luegerring 10 1010 Vienna	EGYPT, ARAB REPUBLIC OF Canadian Embassy Manpower and Immigration Section 6 Mahomed Fahmi El Sayed Street Garden City, Cairo
BELGIUM Ambassade du Canada Service Main-d'oeuvre et Immigration 6 Rue de Loxum, 3e étage B-1000 Bruxelles	FRANCE Consulat général du Canada Service Main-d'oeuvre et Immigration 15, allées de Chartres 33080 Bordeaux CEDEX Consulat général du Canada Service Main-d'oeuvre et Immigration 24, avenue du Prado 13006 Marseille Ambassade du Canada Service Main-d'oeuvre et Immigration 4, rue Ventadour 75042 Paris CEDEX 01
BRITAIN Canadian High Commission Manpower and Immigration Section 38 Grosvenor Street London WIX OAA, England Canadian Consulate 2nd Floor Barlow House Minshull Street Manchester M1 2GJ Canadian Consulate Bristol and West House 2 St. Philip's Place Birmingham B3 2QJ Canadian Consulate Manpower and Immigration Division Ashley House, 195 West George Street Glasgow G2 2HS, Scotland Canadian Consulate Canada House 22 North Street Belfast BT1 1LA, Northern Ireland	GERMANY Canadian Military Mission and Consulate Europa Centre 1 Berlin 30 Canadian Embassy Manpower and Immigration Section 5300 Bonn-Bad Godesberg Michaelplatz Canadian Consulate General Manpower and Immigration Section Esplanade 41-47 2000 Hamburg 36 Canadian Consulate 7000 Stuttgart 1 Koenigstrasse 20

APPENDIX "A"—Continued

Country and Address**GREECE**

Canadian Embassy
 Manpower and Immigration Section
 4 Ioannou Ghennadiou Street
 Athens 140

HAITI

Ambassade du Canada
 Service Main-d'œuvre et Immigration
 C.P. 826
 Port-au-Prince

HONG KONG

Commission for Canada
 Manpower and Immigration Section
 1 Hennessy Road
 Asian House, 14th Floor
 P.O. Box 20264
 Victoria

HUNGARY

Canadian Embassy
 Visa Section
 Budakeszi utca 55/d, P.8
 Budapest 11

INDIA

Canadian High Commission
 Manpower and Immigration Section
 Shanti Path, Chanakyapuri
 P.O. Box 5209
 New Delhi 21

IRAN

Canadian Embassy
 Manpower and Immigration Section
 P.O. Box 1610
 Tehran

IRELAND

Canadian Embassy
 Manpower and Immigration Section
 65/68 St. Stephen's Green
 Dublin 2

ISRAEL

Canadian Embassy
 Visa Section
 218 Hayarkon Street
 Tel Aviv

Country and Address**ITALY**

Canadian Consulate General
 Manpower and Immigration Section
 Via Vittor Pisani 19
 20124 Milan

Canadian Embassy
 Manpower and Immigration Section
 Via Zara 30
 00198 Rome

IVORY COAST

Ambassade du Canada
 Service Main-d'œuvre et Immigration
 Immeuble "Le Général"
 4e et 5e étages
 avenue Botreau-Roussel
 B.P. 21194
 Abidjan

JAMAICA

Canadian High Commission
 Manpower and Immigration Section
 Imperial Life Building, 3rd Floor
 60 Knutsford Boulevard
 P.O. Box 343
 Kingston 10

JAPAN

Canadian Embassy
 Manpower and Immigration Section
 5-25 Akasaka 8-Chome
 Minato-ku
 Tokyo 107

KENYA

Canadian High Commission
 Manpower and Immigration Section
 Uchumi House, 10th Floor
 Nkrumah Avenue
 P.O. Box 30481
 Nairobi

LEBANON

Canadian Embassy
 Visa Section
 Hamra Street, Sabbag Centre
 P.O. Box 6864
 Beirut

MEXICO

Canadian Embassy
 Manpower and Immigration Section
 Melchor Ocampo 463-7
 Mexico 5, D.F.

APPENDIX "A"—Continued

Country and Address**MOROCCO**

Ambassade du Canada
 Service Main-d'oeuvre et Immigration
 P.O. Box B.P. 553
 Rabat—Chellah

NETHERLANDS

Canadian Embassy
 Manpower and Immigration Section
 Groot Hertogenlaan 8, 7th Floor
 The Hague

NORWAY

Canadian Embassy
 Oscar's Gate 20
 Posttak
 Oslo 1

PAKISTAN

Canadian Embassy
 Manpower and Immigration Section
 Diplomatic Enclave, Plot 5
 Islamabad

PHILIPPINES

Canadian Embassy
 Manpower and Immigration Section
 4th Floor, PAL Building, Ayala Avenue
 P.O. Box 901
 Makati, Rizal

POLAND

Canadian Embassy
 Manpower and Immigration Section
 Ulica Matejki 1/5
 Warsaw

PORTUGAL

Canadian Embassy
 Manpower and Immigration Section
 Praça Marquês de Pombal 14
 5th Floor
 Lisbon

REPUBLIC OF KOREA

Canadian Embassy
 Manpower and Immigration Section
 9th Floor, Hankook Ilbo Building
 14 Joonghak-dong
 Chongro-ku
 P.O. Box 6299
 Seoul 100

SINGAPORE

Canadian High Commission
 Manpower and Immigration Section
 7th/8th Floors, Faber House
 230 Orchard Road, P.O. Box 845
 Singapore 9

Country and Address**SPAIN**

Canadian Embassy
 Manpower and Immigration Section
 Edificio Goya—Apartado 207
 Nunez de Balboa 35
 Madrid

SWEDEN

Canadian Embassy
 Manpower and Immigration Section
 Tegelbacken 4
 P.O. Box 16129
 103 23 Stockholm 16

SWITZERLAND

Ambassade du Canada
 Service Main-d'oeuvre et Immigration
 Helvetia—Vie
 Belpstrasse 11
 P.O. Box 1261
 3007 Berne

TRINIDAD AND TOBAGO

Canadian High Commission
 Manpower and Immigration Section
 Colonial Building, Third Floor
 74 South Quay, P.O. Box 565
 Port of Spain

UNITED STATES

Canadian Consulate General
 Manpower and Immigration Section
 P.O. Box 56169
 900 Coastal State Building
 260 Peachtree Street Northwest
 Atlanta, GA 30343

Canadian Consulate General
 Manpower and Immigration Section
 500 Boylston Street, 5th Floor
 Boston, MA 02116

Canadian Consulate
 Manpower and Immigration Section
 3550 Marine Midland Centre
 Buffalo, NY 14203

Canadian Consulate General
 Manpower and Immigration Section
 310 Michigan Avenue, Suite 2000
 Chicago, IL 60604

Canadian Consulate
 Manpower and Immigration Section
 2001 Bryan Tower
 Suite 1600
 Dallas, TX 75201

APPENDIX "A"—Continued**Country and Address**

Canadian Consulate
Manpower and Immigration Section
1920 First Federal Building
1001 Woodward Avenue
Detroit, MI 48226

Canadian Consulate General
Manpower and Immigration Section
7th Floor
510 West Sixth Street
Los Angeles, CA 90014

Canadian Consulate
Manpower and Immigration Section
Chamber of Commerce Building
15 South Fifth Street
Minneapolis, MN 55402

Canadian Consulate General
Manpower and Immigration Section
Suite 2110
International Trade Mart
2 Canal Street
New Orleans, LA 70130

Country and Address

Canadian Consulate General
Manpower and Immigration Section
16th Floor
1251 Avenue of the Americas
New York, NY 10020

Canadian Consulate General
Manpower and Immigration Section
1 Maritime Plaza, 11th Floor
Golden Gateway Center,
San Francisco, CA 94111

Canadian Consulate General
Manpower and Immigration Section
412 Plaza 600 Building
Sixth Avenue and Stewart Street
Seattle, WA 98101

YUGOSLAVIA

Canadian Embassy
Manpower and Immigration Section
Proleterskikh Brigada 58
Belgrade

APPENDIX "B"

CANADIAN FOREIGN TRADE SERVICE ABROAD

Country, Title and Address

ALGERIA

Commercial Counsellor
 Canadian Embassy
 27 bis, rue d'Anjou
 Hydra
 Mailing address:
 C.P. 225, Alger Gare
 Algiers

ARAB REPUBLIC OF EGYPT

Commercial Secretary
 Commercial Division
 Canadian Embassy
 6 Mohamed Fahmy El Sayed Street
 Garden City
 Mailing address:
 Qasr El Doubara Post Office
 Cairo

ARGENTINA

Commercial Counsellor
 Canadian Embassy
 Casilla de Correo 3898
 Suipacha 1111
 Buenos Aires

AUSTRALIA

Sydney
 Consul General
 Canadian Consulate General
 P.O. Box 3952, G.P.O.
 A.M.P. Building, 19th Floor
 Circular Quay
 2001 Sydney
 Melbourne
 Consul General
 Canadian Consulate General
 Princes Gate East Tower,
 17th Floor
 151 Flinders Street
 Melbourne 3000
 Canberra*
 Commercial Counsellor
 Canadian High Commission
 Commonwealth Avenue
 Yarralumla 2600
 Canberra ACT

Country, Title and Address

AUSTRIA

Commercial Counsellor
 Commercial Division
 Canadian Embassy
 Dr. Karl Luegerring 10
 1010 Vienna

BELGIUM

Commercial Counsellor
 Commercial Division
 Canadian Embassy
 rue de Loxum 6
 B-1000 Brussels

BRAZIL

Brasilia
 Commercial Counsellor
 Canadian Embassy
 CAIXA Postal 07-0961
 SDS-Edificio Venacio IV
 cobertura
 70000 Brasilia DF
 Rio de Janeiro
 Consul and Senior Trade
 Commissioner
 Canadian Consulate
 Caixa Postal 2164-ZC-00
 Edificio Metropol
 Avenida Presidente Wilson 165
 Rio de Janeiro
 Sao Paulo*
 Consul and Senior Trade
 Commissioner
 Canadian Consulate
 Caixa Postal 6034
 Edificio Scarpa
 Avenida Paulista, 1765, 9 andar
 Sao Paulo

BRITAIN

London
 Minister (Commercial)
 Canadian High Commission
 One Grosvenor Square
 London, W1X OAB, England
 Glasgow
 Consul and Trade Commissioner
 Canadian Consulate
 Ashley House
 195 West George Street
 Glasgow G22HS, Scotland

*The Canberra office handles only those trade inquiries that require liaison with federal government departments and agencies.

*Businessmen are advised to send only letters to this address. To ensure prompt arrival of parcels of any kind, the sender should consult the Sao Paulo office first about the best method to use.

APPENDIX "B"—Continued

Country, Title and Address	Country, Title and Address
CHILE	FINLAND
Commercial Secretary	Commercial Secretary
Canadian Embassy	Canadian Embassy
Ahumada 11, 10th Floor (street address)	Pohsois Esplanadi 25B 00100 Helsinki 10
Casilla 771 (mailing address) Santiago	FRANCE
CHINA, PEOPLE'S REPUBLIC OF	Minister-Counsellor (Commercial)
Commercial Counsellor	Canadian Embassy
Canadian Embassy	35 Avenue Montaigne
16 San Li Tun	75008 Paris
Peking	GERMANY
COLOMBIA	Bonn
Commercial Counsellor	Minister-Counsellor (Economic Commercial)
Canadian Embassy	Canadian Embassy
Apartado Aereo 5353 ^{1/2}	Friedrich-Wilhelmstrasse 18
Calle 58 No. 10-42	53 Bonn
Bogota	Duesseldorf
COSTA RICA	Consul General
Commercial Secretary	Canadian Consulate General
Canadian Embassy	Immermannstr. 3
Apartado Postal 10303	4 Duesseldorf
Cronos Building, 6th Floor	Hamburg
Calle 3 y Avda Central	Consul General
San Jose	Canadian Consulate General
CUBA	Esplanade 41-47
Commercial Secretary	2000 Hamburg 36
Commercial Division	GREECE
Canadian Embassy	Commercial Counsellor
Gaveta 6125	Canadian Embassy
Calle 30 No. 518 esquina 7a	4 loannou Ghennadiou Street
Avenida Miramar	Athens 140
Havana	GUATEMALA
CZECHOSLOVAKIA	Commercial Counsellor
Commercial Counsellor	Canadian Embassy
Canadian Embassy	4 Apartado 400
Mickiewiczova 6	Edificio Etisa, Plazuela Espana
125 33 Prague 6	7a Avenida 12-19, Zone 9
DENMARK	Guatemala City
Commercial Counsellor	HONG KONG
Canadian Embassy	Canadian Government Trade
Prinsesse Maries Allé 2	Commissioner
Copenhagen V	Commission for Canada
EUROPEAN COMMUNITIES*	14/15 Floors, Asian House
Mission of Canada to the	1 Hennessy Road
European Communities	P.O. Box 20264
rue de Loxum 6	Hong Kong
B-1000 Brussels, Belgium	

*The Mission handles only those inquiries that relate to Community law, regulations and activities or that require liaison with the Commission of the European Communities.

APPENDIX "B"—Continued

Country, Title and Address**HUNGARY**

Commercial Secretary
 Canadian Embassy
 Budakeszi ut 55/dP/8
 1021 Budapest

INDIA

Counsellor
 (Development and Commercial)
 Canadian High Commission
 P.O. Box 5208
 Shanti Path
 Chanakyapuri
 New Delhi 21

INDONESIA

Commercial Counsellor
 Canadian Embassy
 Jalan Budi Kemuliaan No. 6
 Jakarta

IRAN

Commercial Counsellor
 Canadian Embassy
 Avenue Takhte Tavous
 Aven Daryaye Nour 19
 Tehran

IRAQ

Commercial Secretary
 P.O. Box 6112 Al-Mansour
 Baghdad

IRELAND

Commercial Secretary
 Canadian Embassy
 65/68 St. Stephen's Green
 Dublin 2

ISRAEL

Commercial Secretary
 Canadian Embassy
 84 Hahashmonaim Street
 Tel Aviv

ITALY

Rome
 Minister (Economic/Commercial)
 Canadian Embassy
 Via G.B. de Rossi 27
 00161 Rome
 Milan
 Consul General
 Canadian Consulate General
 Via Vittor Pisani 19
 20124 Milan

Country, Title and Address**IVORY COAST**

Commercial Secretary
 Canadian Embassy
 P.O. Box 21194
 Le General Building
 Cor. Avenue du Commerce et
 Bottreau-Roussel Plateau
 Abidjan

JAMAICA

Commercial Counsellor
 Canadian High Commission
 P.O. Box 1500
 Tobago Road
 Corner Trafalgar Road and
 Knutsford Boulevard
 Kingston 10

JAPAN

Minister (Economic/Commercial)
 Embassy of Canada
 3-38 Akasaka 7-Chome, Minato-ku
 Tokyo 107

KENYA

Commercial Secretary
 Canadian High Commission
 P.O. Box 43778
 Industrial Promotion Services
 Building
 Kimathi Street
 Nairobi

KOREA

Commercial Secretary
 Canadian Embassy
 Hankook Ilbo Building, 9th floor
 Mailing Address:
 C.P.O. Box 6299
 Seoul 100, Republic of Korea

LEBANON

Commercial Counsellor
 Canadian Embassy
 Boîte Postale 2300
 Sabbag Centre, 3rd Floor
 Hamra Street
 Beirut

MALAYSIA

Commercial Secretary
 Canadian High Commission
 P.O. Box 990
 A.I.A. Building, Ampang Road
 Kuala Lumpur

APPENDIX "B"—Continued

Country, Title and Address**MEXICO**

Commercial Counsellor
 Canadian Embassy
 Apartado Postal 5-364
 Melchor Ocampo 463, 7th Floor
 Mexico 5, D.F.

THE NETHERLANDS

Commercial Counsellor
 Canadian Embassy
 Sophiaalaan 7
 The Hague

NEW ZEALAND

Commercial Counsellor
 Canadian High Commission
 P.O. Box 12-049 Wellington North
 ICI Building, 3rd Floor
 Molesworth Street
 Wellington

NIGERIA

Commercial Secretary
 Canadian High Commission
 P.O. Box 851
 Niger House
 1/5 Odunlami Street
 Lagos

NORTH ATLANTIC COUNCIL

Delegation of Canada to the North
 Atlantic Council
 1110 Brussels, Belgium

NORWAY

Commercial Secretary
 Canadian Embassy
 Posttak
 Oslo 1

PAKISTAN

Commercial Secretary
 Canadian Embassy
 P.O. Box 1042
 Diplomatic Enclave
 Ramna 5
 Islamabad

PERU

Commercial Counsellor
 Canadian Embassy
 Casilla 1212
 Libertad 132
 Miraflores
 Lima

Country, Title and Address**PHILIPPINES**

Commercial Secretary
 Commercial Division
 Canadian Embassy
 P.O. Box 971
 Makati, Rizal

POLAND

Commercial Secretary
 Canadian Embassy
 Matejki 1/5
 Srodmiescie
 Warsaw

PORTUGAL

Commercial Counsellor
 Canadian Embassy
 Rua Rosa Araujo, 2-7
 Seventh Floor
 Lisbon 2

PUERTO RICO

Consul and Trade Commissioner
 Canadian Consulate
 1606 Pan Am Building
 Hato Rey 00917

SAUDI ARABIA

Commercial Secretary
 Canadian Embassy
 King Abdul Aziz Street
 Queen's Building — 6th floor
 P.O. Box 5050
 Jeddah

SINGAPORE

Commercial Secretary
 Canadian High Commission
 P.O. Box 845
 Faber House, 7 & 8 floors
 230/236 Orchard Road
 Singapore 9

SOUTH AFRICA

Johannesburg
 Consul General
 Canadian Consulate General
 901 Standard Bank Centre
 78 Fox Street
 Mailing address:
 P.O. Box 61619
 Marshalltown, Johannesburg
 2107 South Africa

APPENDIX "B"—Continued

Country, Title and Address

Cape Town	UNION OF SOVIET SOCIALIST REPUBLICS
Consul and Trade Commissioner	Minister-Counsellor (Economic)
P.O. Box 683	Canadian Embassy
African Eagle Centre, 13th Floor	23 Starokonyushenny Pereulok
St. George's Street	Moscow
8001 Cape Town	
SPAIN	UNITED NATIONS
Commercial Counsellor	Permanent Mission of Canada
Canadian Embassy	to the United Nations
Apartado 117	866 United Nations Plaza
35, Nunez de Balboa	Suite 250
Madrid	New York, NY 10017
SRI LANKA	UNITED STATES
Commercial Division	Minister-Counsellor (Economic)
Canadian High Commission	Canadian Embassy
P.O. Box 1006	1746 Massachusetts Avenue, Northwest
6 Gregory's Road	Washington, DC 20036
Cinnamon Gardens	New York City
Colombo	Deputy Consul General (Commercial)
SWEDEN	Canadian Consulate General
Commercial Counsellor	1251 Avenue of the Americas
Canadian Embassy	New York City, NY 10020
P.O. Box 16129	Atlanta
S-103 23 Stockholm 16	Consul and Senior Trade Commissioner
SWITZERLAND	Canadian Consulate General
Commercial Secretary	900 Coastal States Building
Canadian Embassy	260 Peachtree Street
Kirchenfeldstrasse 88	Atlanta, GA 30303
3000 Berne	Boston
THAILAND	Consul and Senior Trade Commissioner
Commercial Secretary and Consul	Canadian Consulate General
Canadian Embassy	500 Boylston Street
P.O. Box 2090	Boston, MA 02116
Thai Farmers Bank Building	Buffalo
7th Floor	Consul and Senior Trade Commissioner
142 Silom Road	Canadian Consulate
Bangkok	One Marine Midland Center
TRINIDAD AND TOBAGO	Suite 3550
Commercial Counsellor	Buffalo, NY 14203
Canadian High Commission	Chicago
P.O. Box 1246	Consul and Senior Trade Commissioner
Huggins Building	Canadian Consulate General
72 South Quay	310 South Michigan Avenue
Port-of-Spain	Suite 2000
TURKEY	Chicago, IL 60604
Commercial Secretary	
Canadian Embassy	
Nenehatun Caddesi 75	
Gaziosmanpasa, Ankara	

APPENDIX "B"—Continued

Country, Title and Address

Cleveland
 Consul and Senior Trade
 Commissioner
 Canadian Consulate
 Illuminating Building
 55 Public Square
 Cleveland, OH 44113

Dallas
 Consul and Senior Trade
 Commissioner
 Canadian Consulate
 2001 Bryan Tower
 Suite 1600
 Dallas, TX 75201

Detroit
 Consul
 Canadian Consulate
 1920 First Federal Building
 1001 Woodward Avenue
 Detroit, MI 48226

Los Angeles
 Consul and Senior
 Trade Commissioner
 Canadian Consulate General
 510 West Sixth Street
 Los Angeles, CA 90014

Minneapolis
 Consul and Trade
 Commissioner
 Canadian Consulate
 15 South Fifth Street
 Minneapolis, MN 55402

Philadelphia
 Consul and Senior
 Trade Commissioner
 Canadian Consulate
 3 Parkway Building, Suite 1310
 Philadelphia, PA 19102

San Francisco
 Consul and Senior
 Trade Commissioner
 Commercial Division
 Canadian Consulate General
 One Maritime Plaza
 Golden Gateway Center
 San Francisco, CA 94111

Country, Title and Address

Seattle
 Consul and Trade Commissioner
 Commercial Division
 Canadian Consulate General
 412 Plaza 600 Building
 Sixth Avenue and Stewart Street
 Seattle, WA 98101

VENEZUELA
 Commercial Counsellor
 Canadian Embassy
 Apartado 62302
 Avenida La Estancia No. 10
 Ciudad Commercial Tamanaco
 Caracas 106

YUGOSLAVIA
 Commercial Counsellor
 Canadian Embassy
 Proleterskih Brigada 69
 11000 Belgrade

ZAIRE, Republic of
 Commercial Secretary
 Canadian Embassy
 Edifice Petrozaire
 Coin Avenue Wangata et boul. 30-Juin
 P.O. Box 8341
 Kinshasa

ZAMBIA
 Commercial Secretary
 Commercial Division
 Canadian Embassy
 P.O. Box 1313
 Lusaka

APPENDIX "C"**REGIONAL OFFICES OF THE DEPARTMENT OF INDUSTRY,
TRADE AND COMMERCE**

ST. JOHN'S, NEWFOUNDLAND 210 Water Street St. John's, Newfoundland A1C 1A9	WINNIPEG, MANITOBA Suite 1104 Royal Bank Building 220 Portage Avenue Winnipeg, Manitoba R3C 0A5
HALIFAX, NOVA SCOTIA Suite 1124, Duke Tower 5251 Duke Street Scotia Square Halifax, Nova Scotia B3J 1N9	REGINA, SASKATCHEWAN Room 980 Avord Tower 2002 Victoria Avenue Regina, Saskatchewan S4P 0R7
FREDERICTON, NEW BRUNSWICK Suite 642 Eastern Canada Building 440 King Street Fredericton, New Brunswick E3B 1A8	EDMONTON, ALBERTA 500 Macdonald Place 9939 Jasper Avenue Edmonton, Alberta T5J 2W8
MONTREAL, QUEBEC Room 2124, Place Victoria P.O. Box 257, Tour de la Bourse Montreal, Quebec H4Z 1J5	VANCOUVER, BRITISH COLUMBIA P.O. Box 49178 Suite 2743 Bentall Centre, Tower III 595 Burrard Street Vancouver, British Columbia V7X 1K8
QUEBEC CITY, QUEBEC Suite 620 2 Place Quebec Quebec City, Quebec G1R 2B5	TORONTO, ONTARIO P.O. Box 325 Commerce Court West 51st Floor Toronto, Ontario M5L 1G1

APPENDIX "D"

PROVINCIAL INDUSTRIAL DEVELOPMENT OFFICES

NEWFOUNDLAND	Department of Industrial Development Confederation Building St. John's, A1B 3R9	
NOVA SCOTIA	Department of Development 5151 George Street Halifax, B3J 2R7	Agent General Province of Nova Scotia 20 Cockspur Street London S.W.1, England
PRINCE EDWARD ISLAND	Department of Industry and Commerce P.O. Box 2000 Charlottetown, C1A 7N8	
NEW BRUNSWICK	Department of Economic Growth Centennial Building Fredericton, E3B 5C2	New Brunswick Development Office 60 Trafalgar Square London WC2N 5EA, England
QUEBEC	Department of Industry and Commerce Government Buildings Quebec City, G1R 3P2	Délégation Générale du Québec Rue de la Loi 15 1040 Bruxelles, Belgium
		Quebec House 12 Upper Grosvenor Street London WIX 9PA, England
		Délégation Générale du Québec 66, rue Pergolèse Paris (16e), France
		Quebec Government Office Königsallee 30 - Kö-Center 4 Düsseldorf, West Germany
		Bureau du Québec Via Manzoni No. 16 20121 Milan, Italy
		Quebec Government Office New Tokyo Building, Suite 1400 3-1, 3 Chome, Marunouchi Chiyoda-ku Tokyo, Japan
		Quebec House 17 West 50th Street New York, NY 10020 U.S.A.
		Quebec Government Office Park Square Building 31 St. James Avenue, Room 409 Boston, MA 02116 U.S.A.

APPENDIX "D" —Continued

		Quebec Government Office 72 Adams Boulevard West Chicago, IL 60603 U.S.A.
		Quebec Government Office 1714 Adolphus Tower Building 1412 Main Street Dallas, TX 75202 U.S.A.
		Quebec Government Office 510 West 6th Street Los Angeles, CA 90014 U.S.A.
		Québec Government Office Toronto Dominion Centre Suite 1400 Toronto, Ontario, Canada M5K 1B7
ONTARIO	Ministry of Industry and Tourism 900 Bay Street Toronto, M7A 1S6	Ministry of Industry and Tourism Province of Ontario Gigergasse 1 Vienna 1030, Austria
		Ministry of Industry and Tourism Province of Ontario 24 avenue des arts 1040 Brussels, Belgium
		Ministry of Industry and Tourism Province of Ontario Rua August 1371 SobreLoja 18 Sao Paulo 01305, Brazil
		Ministry of Industry and Tourism Province of Ontario Ontario House Charles II Street London SW1Y 4QS, England
		Ministry of Industry and Tourism Province of Ontario Bockenheimer Landstr. 51/53 6000 Frankfurt, Germany
		Ministry of Industry and Tourism Province of Ontario Via Senato 7 20121 Milan, Italy

APPENDIX "D" — Continued

Ministry of Industry and Tourism
Province of Ontario
World Trade Center Building
Room 1219
4-1, Hamamatsu-cho
2-Chome
Minato-ku
Tokyo 105, Japan

Ministry of Industry and Tourism
Province of Ontario
Paseo de la Reforma 382-40 Piso
Mexico 6DF

Ministry of Industry and Tourism
Province of Ontario
Strandvagen 7B
Stockholm, Sweden

Ministry of Industry and Tourism
Province of Ontario
Suite 1834
230 Peachtree Street, Northwest
Atlanta, GA 30303
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Suite 500
545 Boylston Street
Boston, MA 02116
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Suite 1306
233 North Michigan Avenue
Chicago, IL 60601
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
R726 Diamond-Shamrock Building
1100 Superior Avenue
Cleveland, OH 44114
U.S.A.

Ministry of Industry and Tourism
Province of Ontario
Suite 1001
606 South Olive Street
Los Angeles, CA 90014
U.S.A.

APPENDIX "D" — Continued

		Ministry of Industry and Tourism Province of Ontario Chamber of Commerce Building Room 1256 15 South 5th Street Minneapolis, MN 55402 U.S.A.
		Ministry of Industry and Tourism Province of Ontario Suite 1080 1251 Avenue of the Americas New York, NY 10020 U.S.A.
MANITOBA	Department of Industry and Commerce 509 Norquay Building 401 York Avenue Winnipeg, R3C 0P8	
SASKATCHEWAN	Department of Industry and Commerce Saskatchewan Power Building Regina, S4P 2Y9	Agent General Saskatchewan House 14-16 Cockspur Street London S.W. 1Y5BL England
ALBERTA	Department of Business Development and Tourism Centennial Building Edmonton, T5J 0H4	Agent General Province of Alberta 37 Hill Street Alberta House London W.1, England
		Department of Industry and Commerce Province of Alberta 7th Floor Akasaka Tokyo Building 14-3, 2, Chome Nagata-cho, Chigoda-ku Tokyo 100, Japan
		Department of Industry and Commerce Province of Alberta 703, 510 West Sixth Street Los Angeles, CA 90014 U.S.A.

APPENDIX "D" — Continued

BRITISH COLUMBIA

Department of Industrial
Development, Trade and
Commerce
Parliament Buildings
Victoria, V8V 4R9

British Columbia House
599 Market Street
San Francisco, CA 94105
U.S.A.

British Columbia House
3303 Wilshire Boulevard
Los Angeles, CA 90010
U.S.A.

British Columbia House
1-3 Regent Street
London S.W. 1Y, 4NS
England

APPENDIX "E"
CANADIAN CHARTERED BANKS

BANK OF MONTREAL
119 St. James Street West
Montreal, Quebec
H2Y 1L6

THE BANK OF NOVA SCOTIA
44 King Street West
Toronto, Ontario
M5H 1M2

THE TORONTO-DOMINION BANK
55 King Street West
Toronto, Ontario
M5K 1A2

BANQUE PROVINCIALE DU CANADA
221 ouest, rue St-Jacques
Montréal, Québec
H2Y 1M6

**CANADIAN IMPERIAL BANK OF
COMMERCE**
Commerce Court West
Toronto, Ontario
M5L 1A2

THE ROYAL BANK OF CANADA
1 Place Ville-Marie
Montreal, Quebec
H3C 3A9

BANQUE CANADIENNE NATIONALE
Place D'Armes
Montréal, Québec
H2Y 2W3

THE MERCANTILE BANK OF CANADA
625 Dorchester Boulevard West
Montreal, Quebec
H3B 1R3

THE BANK OF BRITISH COLUMBIA
1725 Two Bentall Centre
Vancouver, British Columbia
V7X 1K1

UNITY BANK OF CANADA
85 Richmond Street West
Toronto, Ontario
M5H 2C9

APPENDIX "F"

RAILWAY INDUSTRIAL DEVELOPMENT OFFICES

CANADIAN NATIONAL RAILWAYS

General Manager
Department of Industrial Development
P.O. Box 8100
Montreal, Quebec H3C 3N4

CANADIAN PACIFIC RAILWAY COMPANY

Manager
Industrial Development
Room 332, Windsor Station
Montreal, Quebec H5A 1H4



Government
of Canada Gouvernement
du Canada

Industry, Trade
and Commerce Industrie
et Commerce

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Cat. No. C2-38/1976-1
ISBN 0-662-00164-8